

Date:

To:

From:

Re: Notice of Change to Reported Exempt Computers

Account #:

You are hereby notified of the change in the exemption status of the equipment you reported as computers which impacts your assessment for the year _____ on personal property you own or are in charge of. The following equipment is not considered exempt computers, and will be assessed:

[illegible]

If you wish to contest this decision regarding exemption as computers under s.70.11(39), Wis. Stats., please see the reverse side.

SELECTED COMPUTER EXEMPTION STATUTES

70.11(39) Computers. If the owner of the property fulfills the requirements under s.70.35, mainframe computers, mini-computers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, and prewritten software. The exemption under this subsection does not apply to custom software, multifunction fax machines, copiers, equipment with embedded computerized components or telephone systems, including equipment that is used to provide telecommunications services, as defined in s.76.80(3).

70.35(2) The return shall be made and all the information therein requested given by such person on a form prescribed by the assessor with the approval of the department of revenue which shall provide suitable schedules for such information bearing on value as the department deems necessary to enable the assessor to determine the true cash value of the taxable personal property, and of the personal property that is exempt under s.70.11(39) and (39m), that is owned or in the possession of such person on January 1 as provided in s.70.10.

73.06(3) All disputes between the department, municipalities and property owners about the taxability or value of property that is reported . . . shall be resolved by using the procedures under s.70.995(8).

APPEAL PROCEDURES UNDER 70.995(8)

After discussion of this notice with your local assessor, should you wish to appeal your assessment, notify the **State Board of Assessors, Wisconsin Department of Revenue, MS 6-97, PO Box 8971, Madison, Wisconsin 53708-8971**. Your objection must be made on a form prescribed by the Wisconsin Department of Revenue and must be filed with the State Board of Assessors within 60 days of issuance of the assessment notice. Two copies of all information to be used in the appeal, must also be received within 60 days. The prescribed form for objections may be obtained from the State Board of Assessors (608-266-1147) or the Property Tax Assessment Office for your district.

Western Dist. – *Eau Claire* . (715) 836-4925
Southern Dist. – *Madison* . . (608) 267-2163
Metro Dist. – *Milwaukee* . . . (414) 227-4456

Central Office – *Madison* (608) 266-1147
Northeastern Dist. – *Green Bay* (920) 448-5191
Lake Winnebago Dist. – *Fond du Lac* . . (920) 929-2962

NOTE: A non-refundable filing fee (made payable to “Wis. Department of Revenue”) must accompany your appeal. The fee is \$45 for each objection form submitted. The fee is required “unless a fee has been paid in respect to the same piece of property and that appeal has not been finally adjudicated.”